

[REDACTED]

CERTIFIED MAIL

[REDACTED]

SEP 25 1984

Dear Sir or Madam:

We have considered your application for recognition of exemption from Federal income tax under Section 501(c)(7) of the Internal Revenue Code.

The information submitted indicates that you were incorporated [REDACTED] under the laws of the State of [REDACTED].

Your stated purposes are to provide for maintenance, preservation and environmental control of the residence Lots and Common Area within the boundaries of the subdivision known as "[REDACTED]" located in the [REDACTED] and to promote the health, safety and welfare of the residents within the above-described property, to exercise all of the powers and privileges and to perform duties and obligations of the Association as set forth in that certain Declaration of Covenants, Conditions and Restrictions.

Membership is any record owner of lots subject by covenants of record to assessment by [REDACTED]. Every owner of a lot shall be a member of the Association. [REDACTED] shall have two classes of voting membership: Class A members shall be all Owners, one vote per lot owned and Class B members shall be Declarant, three votes per lot owned.

[REDACTED] may provide exterior maintenance upon any lot which is subject to assessment hereunder. Such exterior maintenance may include (without being limited to) the painting, repair, replacement and care of roofs, gutters, downspouts, the exterior surfaces of buildings and, to the extent exposed to community view, fences, landscaping, walks (including snow removal therefrom) and other exterior improvements.

Section 501(c)(7) of the Code provides for exemption for clubs organized for pleasure, recreation, and other non-profitable purposes, substantially all the activities of which are for such purposes, no part of the net earnings of which inures to the benefit of any private shareholder.

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Code	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
Surname						
Date						

Accordingly, we hold that you are not operated substantially for pleasure, recreation or other non-profitable purposes and that you do not qualify for exemption from Federal income tax as an organization described in Section 501(c)(7) of the Internal Revenue Code.

Based on the information supplied, exempt status will not be recognized under any related Section of the Internal Revenue Code.

You are required to file Federal income tax returns on Form 1120 for the years ended [REDACTED]. File this return with your Key District Director for exempt organization matters within 60 days from the date of this letter, unless a request for an extension of time is granted. File returns for later tax years with the appropriate service center indicated in the instructions for those returns.

If you do not accept our findings, we recommend that you request a conference with a member of our Regional Office of Appeals. Your request for a conference should include a written appeals giving the facts, law, and any other information to support your position as explained in the enclosed Publication 892. You will then be contacted to arrange a date for a conference. The conference may be held at the Regional Office, or if you request, at any mutually convenient District Office. If we do not hear from you within 30 days from the date of this letter, this determination will become final.

Sincerely yours,

[REDACTED]
District Director

Enclosure: Publication 892